from Rs. 3-8-0 to Rs. 7 per tree exclusive of the tax payable to Government. The sale of toddy near the tree is, no doubt, not allowed by the rules, but it usually obtains in practice. The estate-owners may therefore be allowed to tap more trees than are allowed free, on payment of a fixed sum to the contractors or to Government, for the use of their coolies.

Withdrawn.

SUBJECT No. 15.

Abolition of the system of obtaining special permits.

Mr. Viraiya, Hiriyur Taluk.

Mr. Viraiya.—At present, contractors are put to very heavy losses owing to toddy being spoiled on account of the delay in obtaining the special *rahadari*. This happens at the time of *jatras*. The system of obtaining special permits may therefore be abolished.

Dewan.—The restriction cannot be removed altogether. The delegation of the power to the Assistant Inspectors will be considered.

SUBJECT No. 16.

Toddy revenue in alienated villages.

Mr. Suryanarayana Rao, Tumkur Taluk.

Summary of Representation.—The right of toddy revenue in alienated villages may be exclusively reserved for *Inamdars.*

Withdrawn.

INCOME-TAX.

(Nos. 17 and 18.)

SUBJECT No. 17.

Income-tax on Joint Stock Companies in the State.

(1) Mr. Gosayi Thimmaiya, Hiriyur Taluk.
(2) Mr. Venkataramana Sastri, Chamarajnagar Municipality.

Mr. Viraiya.—As joint stock enterprise in the State is still in the infant stage, the existing rate of income-tax of one anna in the rupee in the case of joint stock companies may be reduced to ¼ anna in the rupee.

Offg. First Member of Council.—In British India, the rate is exactly double what it is here. Since there is provision to obtain refunds in case of excess recoveries, it is not possible to grant the request.

SUBJECT No. 18.

Exemption of 5½ per cent Government Bonds from Income-tax.

Mr. S. Sitharamaiya, Shimoga Taluk.

Mr. S. Sitharamayya.—The subject is self evident and I therefore leave it to the consideration of Government.

Dewan.—Noted.

FOREST.

(Nos. 19 to 24.)

SUBJECT No. 19.

Disposal of *Honge* produce.

Messrs. Byregowda and Doddaramegowda, Kolar Taluk; Hampaiya, Sidlaghatta Municipality; Ramegowda and K. Ramanna, Sidlaghatta Taluk; Krishnamurthiachar, Mulbagal Taluk; Anjeneya Setty, Mulbagal Municipality; B. Narayana Reddy, Chikramareddy, Bagepalli Taluk; Seenappa, Kolar District Board; Bhaskarappa, M. Ramappa, Srinivaspur Taluk; Syed Fathulla Sahib, Srinivaspur Municipality K. Venkataratnam, Chintamani Taluk; D. Venkatarayappa, Chikballapur Taluk; D. S. Hanumantha Rao, Devanhalli Taluk; Phaniachar, Hosdurga Taluk.

Mr. Byre Gowda.—According to the recent orders issued by Government, the produce of *honge* trees, instead of being given to the ryots according to the *Hanchige patti* at Rs. 1-12-0 per 100 trees, is auctioned by the Forest Department with the result that the trees are purchased by outsiders for fuel and the ryots are put to lot of inconvenience for want of manure. Therefore the old system may be revived from this year alone.

Dewan.—Will be considered. It is too late to do anything this year.